

INCOME TAX IMPORTANT CHAPTERS FOR JAN 26



PYQ's Pattern Analysis

Name of Chapter	Sep 2025	May 2025	Jan 2025	Sep 2024	May 2024	Nov 2023	May 2023	Nov 2022	May 2022	Dec 2021	Marks
Basic concept	2	2	3	3	2	2	2	2	2	2	3
Residential status	6	6	8	7	8	6	6	8	8	6	8
salary	6	6	6	7	8	6	6	6	6	8	6
House property	4	4	4	4	6	4	4	4	4	4	6
PGBP	6	6	8	6	6	6	7	6	6	6	6
Capital gain		6	6	6	6	4	3	4	4	3	4
Other sources	4	4	4	4	4	4	3	3	4	3	4
Clubbing income	2	2	2	2	2	4	4	2	2	3	3

made by ca aspirant

telegram @CAASPIRANT15

TAXATION	Sep 2025	May 2025	Jan 2025
Basic concept	2	to	3
Residential status	6	to	8
salary	6	to	8
House property	4	to	6
PGBP	6	to	8
Capital gain		6	
Other sources		4	
Clubbing income	2	to	3

made by ca aspirant

TOPIC	Sep 2025	May 2025	Jan 2025
Set off and carryforward losses	4	to	6
deduction		3 to 4	
return		4	
Tds tcs		4	
Computation of total income	4 to 6	exclude deduction pgbp	

RESIDENT STATUS

SETOFF & CARRY FORWARD

SALARY INCOME

CAPITAL GAINS

TDS & TCS

PGBP (PROFITS & GAINS OF BUSINESS OR PROFESSION)